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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 31st December, 2022

Notification No. 13/2022-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. GHN-86-GST-2022/S.11(1)(68)TH:- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, being satisfied that it is necessary in public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-36)GST-2017/S.11(1)(1)-TH dated the 30th June, 2017 being Notification No. 2/2017-State Tax (Rate), namely:-

In the said notification, in the Schedule,-

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely:-

“Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & additives, wheat bran & de-oiled cake [other than rice bran]”;

- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni/churi, Khanda”;

2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,
Section Officer.

IV-B Ex.-306

306-1

